

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Warren Township (5360)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$42,317,644	\$38,281,164	\$37,877,567	\$38,401,494	-2.4%	1.4%
Group Health Insurance	222	\$7,780,512	\$7,467,582	\$4,252,265	\$7,815,421	0.1%	83.8%
Non - Certified Salaries	120	\$3,306,305	\$3,323,063	\$4,591,948	\$4,960,080	10.7%	8.0%
Social Security Certified	212	\$2,758,662	\$2,512,000	\$2,677,695	\$2,946,385	1.7%	10.0%
Teacher Retirement Fund, After 7-1-95	216	\$1,772,732	\$1,696,091	\$2,205,091	\$2,371,338	7.5%	7.5%
Other Employee Benefits	241 - 290	\$1,536,565	\$1,384,722	\$1,467,644	\$1,517,321	-0.3%	3.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,092,919	\$1,034,589	\$1,085,515	\$1,174,811	1.8%	8.2%
Pre-2008 Object Code - Temporary Salaries	130	\$1,098,356	\$1,114,868	\$968,966	\$1,014,233	-2.0%	4.7%
Operational Supplies	611	\$761,553	\$626,896	\$605,721	\$954,882	5.8%	57.6%
Other Technology Hardware	746	\$1,892	\$907,732	\$5,261,688	\$845,705	359.8%	-83.9%
Other Professional and Technical Services	319	\$186,742	\$580,281	\$906,157	\$729,676	40.6%	-19.5%
Textbooks	630	\$1,965,167	\$881,435	\$1,046,644	\$640,805	-24.4%	-38.8%
Other Supplies and Materials	615, 660 - 689	\$295,604	\$308,996	\$532,529	\$634,497	21.0%	19.1%
Stipends	131	\$0	\$116,937	\$377,413	\$580,938	NA	53.9%
Public Employees Retirement Fund	214	\$788,554	\$842,161	\$647,854	\$505,872	-10.5%	-21.9%
Content	747	\$27,732	\$1,716	\$236,871	\$463,281	102.2%	95.6%
Social Security Noncertified	211	\$674,222	\$653,342	\$517,948	\$360,762	-14.5%	-30.3%
Equipment	730	\$341,490	\$113,604	\$637,038	\$314,319	-2.1%	-50.7%
Instructional Programs Improvement Services	312	\$34,081	\$36,934	\$533,150	\$293,250	71.3%	-45.0%
Pupil Services	313	\$161,645	\$155,354	\$161,241	\$170,785	1.4%	5.9%
Travel	580	\$63,328	\$80,971	\$60,519	\$121,023	17.6%	100.0%
Instruction Services	311	\$34,059	\$35,817	\$51,577	\$65,147	17.6%	26.3%
Library Books	640	\$61,389	\$64,008	\$47,354	\$57,705	-1.5%	21.9%
Computer Hardware	741	\$209,699	\$117,838	\$676,630	\$52,695	-29.2%	-92.2%
Miscellaneous Objects	876 - 899	\$3,753	\$2,603	\$4,878	\$12,437	34.9%	154.9%
Postage and Postage Machine Rental	532	\$26,303	\$16,207	\$17,206	\$12,435	-17.1%	-27.7%
Advertising	540	\$12,000	\$13,898	\$19,256	\$12,167	0.3%	-36.8%
Printing and Binding	550	\$14,942	\$9,342	\$910	\$8,839	-12.3%	871.3%
Water and Sewage	411	\$8,627	\$2,066	\$6,795	\$6,405	-7.2%	-5.7%
Student Transportation Services	510	\$1,495	\$4,419	\$4,063	\$6,369	43.7%	56.8%
Repairs and Maintenance Services	430	\$6,609	\$7,605	\$7,952	\$6,191	-1.6%	-22.1%
Other Purchased Services	593	\$0	\$6,090	\$7,560	\$6,038	NA	-20.1%
Construction Services	450	\$10,283	\$8,890	\$5,087	\$5,680	-13.8%	11.7%
Tires and Repairs	612	\$1,667	\$1,334	\$2,218	\$2,673	12.5%	20.5%
Staff Services	314	\$32,200	\$20,800	\$3,600	\$2,531	-47.0%	-29.7%
Statistical Services	317	\$5,025	\$9,375	\$5,850	\$1,575	-25.2%	-73.1%
Other Communication Services	533 - 539	\$3,188	\$1,508	\$1,000	\$1,100	-23.4%	10.0%
Food Purchases	614	\$1,822	\$923	\$619	\$657	-22.5%	6.1%
Other Public or Private Utility Services	419	\$726	\$534	\$3,771	\$593	-4.9%	-84.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$353	\$385	\$369	\$192	-14.1%	-48.0%
Group Life Insurance	221	\$0	\$0	\$3,618,152	\$0	NA	-100.0%
Rentals	440	\$8,990	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$67,408,833	\$62,444,079	\$71,136,311	\$67,078,308	-0.1%	-5.7%
Student Instructional Support							
Certified Salaries	110	\$6,347,058	\$6,782,310	\$6,839,105	\$6,996,101	2.5%	2.3%
Non - Certified Salaries	120	\$2,823,869	\$2,813,020	\$2,217,448	\$2,281,599	-5.2%	2.9%
Group Health Insurance	222	\$1,509,499	\$1,697,513	\$912,184	\$1,718,889	3.3%	88.4%
Social Security Certified	212	\$517,542	\$535,357	\$518,904	\$526,323	0.4%	1.4%
Teacher Retirement Fund, After 7-1-95	216	\$332,640	\$378,787	\$390,980	\$358,963	1.9%	-8.2%
Other Employee Benefits	241 - 290	\$289,334	\$304,313	\$278,024	\$291,635	0.2%	4.9%
Public Employees Retirement Fund	214	\$155,551	\$182,627	\$199,149	\$248,504	12.4%	24.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$204,555	\$215,448	\$202,938	\$210,802	0.8%	3.9%
Social Security Noncertified	211	\$135,267	\$141,634	\$141,098	\$164,060	4.9%	16.3%
Other Professional and Technical Services	319	\$494,057	\$160,275	\$145,283	\$154,121	-25.3%	6.1%
Operational Supplies	611	\$85,607	\$108,007	\$96,306	\$121,872	9.2%	26.5%
Repairs and Maintenance Services	430	\$80,777	\$98	\$30,446	\$51,728	-10.5%	69.9%
Other Supplies and Materials	615, 660 - 689	\$8,109	\$24,031	\$15,988	\$40,831	49.8%	155.4%
Travel	580	\$29,104	\$20,224	\$23,821	\$27,006	-1.9%	13.4%
Equipment	730	\$0	\$0	\$2,000	\$15,285	NA	664.4%
Stipends	131	\$0	\$8,644	\$3,673	\$10,852	NA	195.4%
Miscellaneous Objects	876 - 899	\$22,592	\$3,731	\$4,365	\$8,127	-22.6%	86.2%
Student Transportation Services	510	\$0	\$0	\$8,419	\$6,511	NA	-22.7%
Food Purchases	614	\$1,500	\$1,500	\$0	\$1,500	0.0%	NA
Advertising	540	\$0	\$0	\$0	\$50	NA	NA
Group Life Insurance	221	\$0	\$0	\$760,267	\$0	NA	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$390	\$312	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$5,576	\$0	\$0	NA	NA
Student Instructional Support Total		\$13,037,452	\$13,383,405	\$12,790,397	\$13,234,758	0.4%	3.5%
Overhead and Operational							
Non - Certified Salaries	120	\$11,939,370	\$11,890,130	\$12,114,528	\$12,256,127	0.7%	1.2%
Group Health Insurance	222	\$2,971,178	\$2,754,912	\$1,863,538	\$3,740,389	5.9%	100.7%
Light and Power - Other Than Heating and Cooling	625	\$2,475,189	\$2,503,760	\$2,505,763	\$2,709,209	2.3%	8.1%
Repairs and Maintenance Services	430	\$1,967,545	\$2,291,225	\$1,840,683	\$1,903,289	-0.8%	3.4%
Public Employees Retirement Fund	214	\$607,455	\$646,135	\$1,041,399	\$1,295,070	20.8%	24.4%
Social Security Noncertified	211	\$516,248	\$515,728	\$721,474	\$888,066	14.5%	23.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$985,498	\$1,023,098	\$1,116,233	\$850,195	-3.6%	-23.8%
Vehicles	731	\$882,868	\$1,600	\$774,545	\$849,691	-1.0%	9.7%
Heating and Cooling for Buildings - Gas	622	\$912,846	\$888,814	\$881,896	\$794,612	-3.4%	-9.9%
Certified Salaries	110	\$621,226	\$639,503	\$725,906	\$754,534	5.0%	3.9%
Insurance	520	\$662,118	\$705,103	\$690,711	\$664,394	0.1%	-3.8%
Operational Supplies	611	\$630,084	\$600,461	\$599,083	\$629,973	0.0%	5.2%
Water and Sewage	411	\$356,652	\$335,499	\$399,247	\$527,907	10.3%	32.2%
Content	747	\$478,898	\$342,221	\$439,603	\$461,788	-0.9%	5.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$420,641	NA	NA
Other Supplies and Materials	615, 660 - 689	\$361,361	\$408,398	\$361,919	\$407,312	3.0%	12.5%
Workers Compensation Insurance	225	\$0	\$313,364	\$219,344	\$328,476	NA	49.8%
Equipment	730	\$67,573	\$228,398	\$254,937	\$222,336	34.7%	-12.8%
Food Purchases	614	\$225,364	\$224,849	\$292,902	\$214,041	-1.3%	-26.9%
Other Employee Benefits	241 - 290	\$339,119	\$302,322	\$279,054	\$210,911	-11.2%	-24.4%
Miscellaneous Objects	876 - 899	\$194,016	\$185,584	\$273,013	\$178,469	-2.1%	-34.6%
Other Professional and Technical Services	319	\$151,740	\$126,379	\$143,704	\$139,817	-2.0%	-2.7%
Board of Education Services	318	\$101,144	\$86,388	\$130,928	\$101,905	0.2%	-22.2%
Staff Services	314	\$40,556	\$34,949	\$50,362	\$87,529	21.2%	73.8%
Student Transportation Services	510	\$112	\$9,155	\$70,391	\$86,880	428.2%	23.4%
Removal of Refuse and Garbage	412	\$67,671	\$75,289	\$82,357	\$74,997	2.6%	-8.9%
Tires and Repairs	612	\$35,374	\$56,868	\$51,758	\$65,254	16.5%	26.1%
Severance/Early Retirement Pay	213	\$108,789	\$75,531	\$119,063	\$58,835	-14.2%	-50.6%
Social Security Certified	212	\$436,480	\$415,195	\$269,811	\$54,734	-40.5%	-79.7%
Teacher Retirement Fund, After 7-1-95	216	\$275,649	\$278,758	\$199,158	\$38,046	-39.0%	-80.9%
Computer Hardware	741	\$622,462	\$801,699	\$415,956	\$35,845	-51.0%	-91.4%
Other Purchased Services	593	\$25,744	\$97,986	\$72,239	\$31,719	5.4%	-56.1%
Advertising	540	\$37,656	\$40,839	\$31,943	\$26,510	-8.4%	-17.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$171,990	\$153,798	\$98,825	\$23,491	-39.2%	-76.2%
Travel	580	\$25,231	\$19,216	\$25,809	\$20,798	-4.7%	-19.4%
Dues and Fees	810	\$15,948	\$16,449	\$18,417	\$19,058	4.6%	3.5%
Unemployment Insurance	230	\$141,229	\$39,717	\$30,541	\$14,122	-43.8%	-53.8%
Postage and Postage Machine Rental	532	\$22,835	\$14,906	\$22,190	\$12,429	-14.1%	-44.0%
Board Member Compensation	115	\$14,940	\$7,000	\$333	\$11,313	-6.7%	3294.0%
Telephone	531	\$31,939	\$31,580	\$11,597	\$10,715	-23.9%	-7.6%
Stipends	131	\$0	\$0	\$10,031	\$8,619	NA	-14.1%
Improvements Other Than Buildings	715	\$0	\$2,877	\$502	\$4,372	NA	770.2%
Instructional Programs Improvement Services	312	\$0	\$4,460	\$2,295	\$2,433	NA	6.0%
Pre-2008 Object Code - Temporary Salaries	130	\$123,849	\$123,184	\$108,282	\$1,280	-68.1%	-98.8%
Official Bond Premiums	525	\$900	\$1,869	\$1,197	\$1,247	8.5%	4.2%
Rentals	440	\$1,045	\$1,155	\$1,306	\$997	-1.2%	-23.6%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Warren Township (5360)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Periodicals	650	\$1,126	\$1,088	\$2,779	\$794	-8.4%	-71.4%
Other Communication Services	533 - 539	\$1,970	\$1,995	\$3,064	\$354	-34.9%	-88.4%
Group Life Insurance	221	\$0	\$0	\$1,323,055	\$0	NA	-100.0%
Other Technology Hardware	746	\$172,389	\$0	\$4,860	\$0	-100.0%	-100.0%
Construction Services	450	\$742	\$386,575	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$559,139	\$74,794	\$0	NA	-100.0%
Overhead and Operational Total		\$29,824,115	\$30,265,151	\$30,773,325	\$31,241,525	1.2%	1.5%
Non Operational							
Redemption of Principal	831	\$16,896,266	\$17,378,053	\$16,926,225	\$15,147,346	-2.7%	-10.5%
Other Professional and Technical Services	319	\$6,209,309	\$6,784,447	\$6,350,664	\$6,967,983	2.9%	9.7%
Construction Services	450	\$2,187,028	\$2,340,160	\$4,501,167	\$2,148,616	-0.4%	-52.3%
Equipment	730	\$1,164,665	\$1,731,107	\$923,125	\$1,255,545	1.9%	36.0%
Non - Certified Salaries	120	\$819,732	\$708,755	\$751,559	\$633,450	-6.2%	-15.7%
Certified Salaries	110	\$607,180	\$503,252	\$449,143	\$474,201	-6.0%	5.6%
Other Technology Hardware	746	\$0	\$16,500	\$0	\$373,290	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$169,235	NA	NA
Vehicles	731	\$75,441	\$0	\$74,289	\$108,130	9.4%	45.6%
Group Health Insurance	222	\$170,936	\$246,169	-\$25,670	\$69,384	-20.2%	NA
Other Supplies and Materials	615. 660 - 689	\$26,688	\$32,616	\$34,836	\$64,844	24.8%	86.1%
Student Transportation Services	510	\$0	\$0	\$831	\$58,500	NA	6939.7%
Social Security Noncertified	211	\$43,741	\$50,127	\$50,621	\$47,167	1.9%	-6.8%
Social Security Certified	212	\$55,083	\$65,366	\$37,299	\$36,895	-9.5%	-1.1%
Teacher Retirement Fund, After 7-1-95	216	\$30,582	\$31,833	\$19,961	\$33,858	2.6%	69.6%
Pre-2008 Object Code - Temporary Salaries	130	\$465	\$302	\$269	\$33,293	190.9%	12264.2%
Public Employees Retirement Fund	214	\$27,860	\$53,266	\$55,041	\$30,159	2.0%	-45.2%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$25,792	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,767	\$22,824	\$12,013	\$14,602	-8.4%	21.6%
Other Employee Benefits	241 - 290	\$28,388	\$33,915	\$17,807	\$4,694	-36.2%	-73.6%
Awards	875	\$0	\$1,000	\$0	\$4,000	NA	NA
Operational Supplies	611	\$15,490	\$13,261	\$8,334	\$3,602	-30.6%	-56.8%
Stipends	131	\$0	\$0	\$2,225	\$3,388	NA	52.2%
Food Purchases	614	\$34,520	\$9,031	\$19,522	\$2,159	-50.0%	-88.9%
Content	747	\$0	\$427	\$675	\$1,960	NA	190.6%
Telephone	531	\$0	\$743	\$382	\$12	NA	-96.8%
Computer Hardware	741	\$218,792	\$51,156	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$1,748,927	\$11,650	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$1,816	\$126,466	\$125,389	\$0	-100.0%	-100.0%
Travel	580	\$0	\$0	\$8,750	\$0	NA	-100.0%

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M S D Warren Township (5360)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Instructional Programs Improvement Services	312	\$0	\$0	\$175	\$0	NA	-100.0%
Group Life Insurance	221	\$0	\$0	\$190,808	\$0	NA	-100.0%
Non Operational Total		\$30,383,677	\$30,212,426	\$30,535,441	\$27,712,103	-2.3%	-9.2%
Grand Total		\$140,654,076	\$136,305,061	\$145,235,474	\$139,266,694	-0.2%	-4.1%